

April 12, 2010

TO: Lori Barnhart

FROM: Teresa Parsons, SPHR
Director's Review Program Supervisor

SUBJECT: Lori Barnhart v. Department of Transportation (DOT)
Allocation Review Request ALLO-09-051

On March 16, 2010, I conducted a Director's review conference at the Department of Personnel, 600 South Franklin, Olympia, Washington, concerning the allocation of your position. Besides you, Niki Pavlicek, Classification & Compensation Manager also attended the conference on behalf of DOT.

Director's Determination

This position review was based on the work performed for the six-month period prior to August 26, 2008, the date you submitted the Classified Position Description to DOT's HR Office, requesting reallocation of your position. As the Director's designee, I carefully considered all of the documentation in the file, the exhibits presented during the Director's review conference, and the verbal comments provided by both parties. Based on my review and analysis of your assigned duties and responsibilities, I conclude your position is properly allocated to the Fiscal Analyst 2 classification.

Background

On August 26, 2008, you submitted a Classified Position Description to DOT's HR Office, requesting reallocation of your Fiscal Analyst 2 position (#00532) to the Fiscal Analyst 3 classification. On July 27, 2009, Ms. Pavlicek issued an allocation determination, concluding the Fiscal Analyst 2 was the proper allocation of your position. Specifically, Ms. Pavlicek determined that the majority of your work involved reviewing financial reports, tracking income versus expenses in a cost recovery environment, providing data to managers to make decisions, and tracking payments received.

On August 20, 2009, the Department of Personnel received your request for a Director's review of DOT's allocation decision. The following summarizes your viewpoint as well as your employer's:

Summary of Ms. Barnhart's Perspective

Ms. Barnhart describes her position as a senior fiscal analyst and indicates that she serves as a liaison between Geographic Services and Division and Accounting Services. Ms. Barnhart asserts she prepares financial reports and independently analyzes complex financial and statistical data to determine the significance of the data and take action to resolve discrepancies. Ms. Barnhart contends she performs specialized cost recovery accounting activities essential to managing the cost recovery for Geographic Services and establishes accounts to manage agreements. Ms. Barnhart states that she monitors and reviews the fiscal aspects of the agreements to ensure compliance and that she either recommends or takes action as delegated. In addition, Ms. Barnhart asserts she independently administers accounts receivable and notifies customers who are past due. Ms. Barnhart indicates that she assists with the development of cost recovery rates by examining financial data and pointing out changes to managers so they can determine whether to adjust rates. Ms. Barnhart further states that she manages cash receipts coming into the Geographic Services Office. Ms. Barnhart believes her duties and responsibilities fit the Fiscal Analyst 3 classification.

Summary of DOT's Reasoning

While DOT acknowledges the position description for Ms. Barnhart's position has been described as a senior fiscal analyst, DOT contends there have been no significant changes in the work assigned to Ms. Barnhart's position. DOT further contends that the majority of key work activities describe work consistent with the Fiscal Analyst 2 classification. Specifically, DOT asserts the majority of Ms. Barnhart's work involves working in a cost recovery office verifying and monitoring financial data and tracking income, expenses, and payments. DOT contends Ms. Barnhart generates reports from DOT's accounting system (TRAINS) and provides data to managers to make decisions. DOT asserts Ms. Barnhart's position has not been assigned the level of responsibility described at the Fiscal Analyst 3 level.

Rationale for Director's Determination

During the Director's review conference, you explained the Geographic Services Office is located at Headquarters but oversees geographic services statewide. At the time of this request, you reported directly to the Manager of Geographic Services, George Spencer. You described your work unit as a cost recovery operation consisting of three areas: Photogrammetry (mapping), Aerial Photo Lab, and Survey Section. Each section has a manager also reporting to Mr. Spencer. In addition, you stated that you provide assistance to the Cartography GIS section manager by tracking expenditures, generating reports, and monitoring grants specific to the GIS section (Exhibit B-6).

The purpose of a position review is to determine which classification best describes the overall duties and responsibilities of a position. A position review is neither a measurement of the volume of work performed, nor an evaluation of the expertise with which that work is performed. A position review is a comparison of the duties and responsibilities of a particular position to the available classification specifications. This review results in a

determination of the class that best describes the overall duties and responsibilities of the position. Liddle-Stamper v. Washington State University, PAB Case No. 3722-A2 (1994).

Duties and Responsibilities

The Classified Position Description for your position describes the Position Objective as follows (Exhibit B-1):

This position functions as the senior fiscal analyst for the Geographic Services Office reporting directly to the Office Manager. This position plays a key role in the success of Geographic Services in meeting its responsibilities as a cost recovery unit. Financial review and analysis of accounting and fiscal data is performed in accordance with Generally Accepted Accounting Principles (GAAP), federal and state regulations and WSDOT policies, practices, and guidelines. Valued functions include generation of management reports, expenditure tracking, work order balance tracking, verification of accounts receivable and accounts payable, managing cash receipts. Geographic Services managers rely on this position for information needed to make decisions that impact achievement of office goals.

The majority of duties, described as 65% of key work activities, include:

- Preparing and analyzing financial reports necessary for fiscal management of Geographic Services;
- Reviewing expenditures to ensure accuracy, identifying potential problem areas and alternative methods;
- Reviewing income to ensure accuracy;
- Establishing reimbursable work orders to manage agreements for services performed for cities, counties, state agencies, and federal agencies;
- Providing financial data to managers to monitor and track agreements;
- Analyzing data generated by the accounting system to verify that billings are in compliance with the period of agreement and budget constraints;
- Reviewing payments and creating and maintaining systems to manage revenue received for Geographic Services.

The 2004 Classification Questionnaire (CQ) for your position contains duties similar to those in the Classified Position Description noted above. The CQ, however, does not describe your position as a senior fiscal analyst (Exhibit B-5).

During the Director's review conference, you explained that "work orders" are actually accounts that are set up in the agency's accounting system (TRAINS). You clarified that the work orders or accounts tied to an agreement are set up by Division Services and may be both an accounts receivable and payable, if the agreement serves as a partnership with another agency. Your position bills for services, tracks payments received, tracks expenditures, and ensures the office is operating within the constraints of the agreement. Your position also manages accounts not tied to an agreement, as well as cash receipts for individuals or other entities requesting services.

You explained that you and Mr. Spencer created a database in Access to assist you in tracking and monitoring fiscal data and that you import data from other accounting systems such as TRAINS or FRS into your database. You indicated that you also track and monitor fiscal data on Excel spreadsheets you created as a tool. While you generate monthly reports from TRAINS, you also create queries and specific reports, such as aging reports, which you provide to managers. You stated that you also interpret the reports for the managers and point out information that helps them determine whether rates need to be adjusted. You monitor equipment charged to your office through the Transportation Equipment Fund (TEF) and highlight trends to assist the managers in making decisions.

Class Specifications

When comparing the assignment of work and level of responsibility to the available class specifications, the class series concept (if one exists) followed by definition and distinguishing characteristics are primary considerations.

The Fiscal Analyst class series concept indicates, in part, the following:

Positions in this occupational group conduct a variety of financial reviews and analysis of fiscal, grants, contracts or other financial data in accordance with Generally Accepted Accounting Principles (GAAP).

These are professional positions which analyze and interpret what the fiscal information means to draw conclusions and trends based upon that data. Positions determine what is the relationship between fiscal variables by generating items, choosing analysis, translating, or explaining their results and taking appropriate action based upon the analysis and interpretation of the financial data.

The majority of work assigned to professional positions does not involve verifying the accuracy of the fiscal data or the routine collection, reviewing and posting of fiscal record keeping tasks according to established procedures as contained in the office, fiscal or budget support group.

. . .

While a component of your work involves verification of fiscal data, you also review, analyze, and interpret the data to identify trends and explain results to the managers in Geographic Services. Therefore, your position fits within the scope of the Fiscal Analyst class series concept.

The **Fiscal Analyst 3 definition** reads, in part, as follows:

This is the senior, specialist or leadworker level of the series. . . . Senior positions independently plan, coordinate and conduct fiscal, grants or contractual reviews of the more comprehensive fiscal or manual accounting

systems in accordance with GAAP, statutes or regulations. Positions can also coordinate and direct cash flows or investment activities of an agency.

While examples of typical work identified in a class specification do not form the basis for an allocation, they lend support to the work envisioned within a classification.

The Fiscal Analyst 3 typical work examples include functions such as developing financial systems; analyzing revenue projections or budget forecasts for a division, region, or district; reviewing and approving budgetary actions; coordinating daily cash receipts with cash disbursements to determine the state's net cash position to make decisions; approving new account authorizations; and performing complex analysis.

The Fiscal Analyst 3 has also been described as a senior-level position. The Department of Personnel's (DOP's) Glossary of Classification, Compensation, & Management Terms defines senior-level as follows:

Senior-Level. The performance of work requiring the consistent application of advanced knowledge and requiring a skilled and experienced practitioner to function independently. Senior level work includes devising methods and processes to resolve complex or difficult issues that have broad potential impact. These issues typically involve competing interests, multiple clients, conflicting rules or practices, a range of possible solutions, or other elements that contribute to complexity. The senior level has full authority to plan, prioritize, and handle all duties within an assigned area of responsibility. Senior level employees require little supervision and their work is not typically checked by others.

<http://www.dop.wa.gov/CompClass/CompAndClassServices/Pages/HRProfessionalTools.as>

Although the position description describes your position as a senior fiscal analyst, it further describes functions that are more in line with the Fiscal Analyst 2 level of work. For example, your position generates and verifies reports and tracks expenditures, tasks which may also be assigned to Fiscal Technician positions. However, in addition to these tasks, your position also analyzes and interprets the data to assist managers in making decisions. During the Director's review conference, you indicated that you review reports and provide the information to the managers in each section, who make decisions regarding cost recovery or billable rates affecting office revenue.

In addition, your position works with other areas such as Accounting Services or Division Services regarding the establishment of an account or payments received for accounts tied to agreements, as well as purchasing or transactions impacting inventory. While you do review reports generated by the agency's accounting systems to ensure billable services are received and expenditures paid, the complexity of duties, level of analysis, scope of responsibility, and decision-making authority do not reach the senior level encompassed in the Fiscal Analyst 3 class specification.

The **Fiscal Analyst 2** definition reads as follows:

This is the journey, occupational or working level of the series.
Positions work independently under general supervision within their

area of responsibility. Positions can perform general or specialized fiscal duties in a wide variety of financial areas including accounting, contracts, grants, or other financial review work for a state agency. Positions may also assist with the implementation and operation of cash flow, cash management or investment programs.

DOP's Glossary of Classification, Compensation, & Management Terms defines *journey level* and *general supervision* as follows:

Journey-level – Fully competent and qualified in all aspects of a body of work and given broad/general guidance, can complete work assignments to standard under minimal supervision. Also referred to as the *working* or *fully qualified* occupational level.

General supervision – Recurring assignments are carried out within established guidelines without specific instruction. Deviation from normal policies, procedures, and work methods requires supervisory approval, and supervisory guidance is provided in new or unusual situations. The employee's work is periodically reviewed to verify compliance with policies and procedures.

You independently perform fiscal duties that include generating and analyzing financial reports, managing cash receipts, reviewing and verifying accounts receivable and accounts payable for Geographic Services and resolving any discrepancies, analyzing reports to ensure compliance with agreements, and providing accurate information and recommendations to Geographic Services managers to assist them in making operational decisions. I recognize that both the Fiscal Analyst 2 and 3 classes include work reviewing and analyzing fiscal data. However, your work assignments, overall, more closely align with the journey level work described above. You are fully competent and qualified in all aspects of Geographic Services as a cost recovery unit, and you independently perform fiscal duties under general supervision from the managers in the office. The Fiscal Analyst 2 typical work examples similar to your duties and responsibilities include the following:

- Performing fiscal duties such as financial report analysis; accounts payable-receivable discrepancy resolution etc;
- Reviewing, analyzing, verifying and correcting the accounting data into the agency's financial reporting system;
- Reviewing and analyzing receipts and disbursements;
- Projecting incoming and outgoing cash requirements to determine effects (on services);

A position's allocation is not a reflection of performance or an individual's ability to perform higher-level work. Rather, it is based on the majority of work assigned to a position and how that work best aligns with the available job classifications. Based on the level and scope of the overall duties and responsibilities assigned to your position, the Fiscal Analyst 2 classification is the best fit.

Appeal Rights

RCW 41.06.170 governs the right to appeal. RCW 41.06.170(4) provides, in relevant part, the following:

An employee incumbent in a position at the time of its allocation or reallocation, or the agency utilizing the position, may appeal the allocation or reallocation to . . . the Washington personnel resources board Notice of such appeal must be filed in writing within thirty days of the action from which appeal is taken.

The mailing address for the Personnel Resources Board (PRB) is P.O. Box 40911, Olympia, Washington, 98504-0911. The PRB Office is located at 600 South Franklin, Olympia, Washington. The main telephone number is (360) 664-0388, and the fax number is (360) 753-0139.

If no further action is taken, the Director's determination becomes final.

c: Niki Pavlicek, DOT
Lisa Skriletz, DOP

Enclosure: List of Exhibits

Lori Barnhart v. Dept. of Transportation (DOT)

Allo-09-051

List of Exhibits

A. Lori Barnhart Exhibits

1. Request for Director's Review Form August 20, 2009
2. DOT's Allocation determination letter dated July 27, 2009
3. May 8, 2009 email to Amber Clements, HR, from Lori Barnhart with attached explanation of position description.

B. Department of Transportation Exhibits

1. Position Description August 26, 2008 signed & dated
2. Class Specification: Fiscal Analyst 2
3. Class Specification: Fiscal Analyst 3
4. September 21, 2009 memo to Lori Barnhart from Niki Pavlicek, HR, with Ms. Clements' clarification regarding a conversation she had with Ms. Barnhart's supervisor, George Spencer. (considered as part of DOT's argument).
5. Classification Questionnaire (CQ) from March 2004
6. Organizational Chart